

Coronavirus Relief Fund
Extension to December 31, 2022 of the Date by Which
Costs Must Be Incurred by Tribal Governments
December 23, 2022

The Coronavirus Relief Fund (CRF) established by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) reserved \$8 billion to make payments to Tribal governments. As of December 23, 2022, the House of Representatives and the Senate passed the Consolidated Appropriations Act, 2023, which includes the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act which extends the period for which Tribal government recipients may incur eligible costs using payments from their CRF awards to December 31, 2022. The extension is only applicable to Tribal government recipients.¹ This extension will be effective when the President signs this bill into law. Tribal government recipients should continue to refer to Treasury’s guidance regarding use of CRF award funds, subject to the updates provided on December 14, 2021, which are available at https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf and https://home.treasury.gov/system/files/136/CRF-Guidance_Revision-Regarding-Cost-Incurred.pdf.

Requirements related to the use of funds, reporting, and recordkeeping

The CRF is subject to the restrictions on the use of funds provided in section 601(d) of the Social Security Act (42 U.S.C. § 801(d)), as added by the CARES Act, and guidance issued by Treasury. All Tribal governments are required to submit reports to Treasury with respect to the use of such funds. Treasury is extending the reporting and close-out deadlines to reflect the statutory extension of the date by which costs must be incurred. **Recipients are expected to have completed all expenditures of CRF awards by March 31, 2023.** Closeout of CRF awards is due in [GrantSolutions](#) no later than July 10, 2023.

As amended, the CARES Act only allows CRF payments for Tribal governments to cover expenses that:

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
2. were not accounted for in the government’s budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) ; and
3. were incurred during the period that begins on March 1, 2020 and ends on December 31, 2022.

¹ See section 4, amending section 601(d)(3) of the Social Security Act (42 U.S.C. 801(d)(3)), On June 25, 2021, the Supreme Court held in *Yellen v. Confederated Tribes of the Chehalis Reservation* that Alaska Native regional and village corporations are considered Indian tribes under the Indian Self-Determination and Education Assistance Act.

Under the guidance adopted by Treasury on December 14, 2021, as updated to reflect the statutory extension, a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2022 in the case of Tribal governments if the recipient has incurred an obligation with respect to such cost by December 31, 2022. Treasury defines obligation for this purpose consistently with the Uniform Guidance definition in 2 C.F.R. 200.1 as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. As stated above, Treasury expects CRF awards to have been expended to cover such obligations by March 31, 2023.

Tribal governments may elect to enter into new obligations up to December 31, 2022 or reimburse themselves for eligible costs that were incurred by December 31, 2022 and paid for by the Tribal government using its own funds. As discussed in FAQ B.11, recipients are permitted to use CRF award funds to cover expenses of an audit conducted under the Single Audit Act as implemented by 2 CFR Part 200, Subpart F.

Again, please note that **closeout of CRF awards is due in [GrantSolutions](#) no later than July 10, 2023.**

Information about reporting and recordkeeping requirements related to CRF payments is available at <https://oig.treasury.gov/cares-act>.